

**PACIFIC GAS AND ELECTRIC COMPANY
General Rate Case 2011 Phase I
Application 09-12-020
Data Response**

PG&E Data Request No.:	DRA_218-03		
PG&E File Name:	GRC2011-Ph-I_DR_DRA_218-Q03		
Request Date:	March 17, 2010	Requester DR No.:	DRA-218-MCL
Date Sent:	March 31, 2010	Requesting Party:	DRA
PG&E Witness:	Redacted	Requester:	Mariana Campbell

EXHIBIT REFERENCE: PG&E-6, CHAPTER 10 TAX DEPARTMENT COSTS

SUBJECT: TAX DEPARTMENTS COSTS FOR ACCOUNTS 920, 921 AND 923

QUESTION 3

For years 2009 - 2011 explain which PG&E department handled and will handled PG&E Corporation Federal and State income tax matters and tax returns?

ANSWER 3

There is only one Tax Department, which is located at the Utility. There is no Tax Department located at PG&E Corporation. Therefore, all PG&E Corporation Federal and State income tax matters and tax returns will be handled by the Utility's Tax Department.

The reduction in the Utility's Tax Department A&G request for "PG&E Corporation Tax Services" is reflected in Tax Schedule 6 located in the Workpapers Supporting Administrative and General Expenses page WP 10-14.